



DR 0137C (03/12/15)
COLORADO DEPARTMENT OF REVENUE
 Business Tax Accounting, Room 208
 PO Box 17087
 Denver CO 80217-0087
 (303) 238-SERV (7378)

Sales/Use Tax Refund for Broadband Equipment Instructions for DR 0137C (Do not use for income tax refund)

This claim for refund form is to be used only for state sales or use taxes, paid or collected in error on Broadband Equipment and remitted to the Colorado Department of Revenue. Complete all lines on the application. A brief description of why the refund is being requested is required in the reason box on the form below.

The claim will be returned to you if it is not completed in its entirety. Failure to provide all documentation required may result in delays to your claim.

If you are submitting this claim for a third party, please include a Colorado Power of Attorney form (DR 0145) available at www.TaxColorado.com

Sales or Use Tax Refunds on Broadband Equipment

A separate claim is required for sales and use tax claims.
 A separate claim is required for each vendor.

The refund claims must be received no earlier than January 1st and no later than April 1st for the immediate previous calendar year. For example; refunds for the calendar year 2014 must be submitted between January 1, 2015 and April 1, 2015. Prior to submitting a claim for refund to the department, first read FYI Sales 90 Sales and Use tax Refund Requirements, for refund filing requirements and FYI Sales 94 Refund for Equipment Used in Rural Broadband.

You must complete the attached or similar spreadsheet that includes all columns with your claim. You may submit additional spreadsheets as required.

Required documentation:

- Copies of all invoices or receipts showing the state sales tax being claimed. Provide hard copies for history file.
- Proof of use tax paid to the state on the broadband equipment. See FYI Sales 94.
- Copy of the building permit showing the exact location the equipment is being deployed.
- A detailed description of each item and an explanation of how each item is used to provide broadband service.
- Provide documentation that the service meets the minimal requirements set forth in FYI Sales 94.
- Supporting documentation from the Census Bureau that the unincorporated part of the county or municipality meets the requirements in FYI Sales 94.
- Provide an electronic spreadsheet for claims with more than 30 invoices. Provide hard copies for history file.

The total amount of refunds will be limited to one million dollars for each calendar year. In the event that the total refunds claims exceed one million dollars, the refunds will be prorated to each broadband provider that submitted a valid claim.

Refund to be made payable to, and mailed to:			
Taxpayer's Last Name	First Name	Middle Initial	SSN
Taxpayer (DBA)			FEIN
Mailing Address		City	State Zip
Store or Vendor Name	Type of Tax	Calendar Year of Claim (mm/yy-mm/yy)	
Original Amount Paid	Correct Amount	Refund Requested	
Reason (Explain below <i>and</i> on a separate sheet of paper if needed). All supporting documentation must be attached.			
I declare under penalty of perjury in the second degree that this claim including all attachments is to the best of my knowledge true and correct. I further understand that the claim and documentation may be subject to the same verification process used by the Department of Revenue in auditing other taxes for three years from the date of payment of the claim. § [13-80-101(1)(m) C.R.S.]			
Taxpayer Signature (this line must be signed by an individual, officer, partner, or owner of the firm claiming the refund)			Phone Number ()
Print Name of Signor Above		Title	Date
Signature of Preparer (if other than taxpayer)			Date
Name of Firm			Phone Number ()
For Departmental Use Only. Do not write in this section.			



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Store Name (Only one vendor per sheet)				
Store's Address			City	State ZIP
Store Number			Calendar Year of Claim	
Vendor's Sales Tax Number		FEIN	Type of Tax	
Date of Purchase	Invoice Number	Amount of Sale Pretax	State Sales/Use Tax	A description of the item being claimed and how the product is used. Add additional sheets if necessary.
Total Tax		\$	\$	